

AUDIT REPORT

OF

NAGAR PALIKA SHAHPUR

Address:

NAGAR PALIKA SHAHPUR TEHSIL SAGAR
DISTRICT SAGAR (M.P)

Financial Year Ended – 31st March 2022

GDK & ASSOCIATES

Office Address:

1st Floor, Above Bandhan Bank

Bangali kali Tiraha, Gopalganj Sagar (M.P.) – 470002

Contact No. +91-9039307485

E-mail: camayankkesharwani@gmail.com

CA. Mayank Kesharwani**Partner
FCA, M.Com**1st Floor, Above Bandhan Bank, Hans Villa,
Bangali Kali Tiraha, Gopal Ganj, Sagar (M.P.)
Cell : 09039307485, 6260056004
Office : 7999714227

To,

**The Chief Municipal Officer
Nagar Parishad Shahpur
District Sagar (M.P)**

We have audited the cash book and relevant records for the year 2021-22 of Nagar Parishad Shahpur Preparation of financial statements are the responsibility of organization. Organization is responsible for its accuracy and completeness. Our responsibility is to express our opinion on these financial statements based on our audit. Financial statements are not being prepared by Nagar Parishad, therefore we express on cash book maintained and prepared by Nagar Parishad.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosure used and significant estimate made by management, as well as evaluating the overall Financial Statements Presentation.

We believe that our audit provides a reasonable basis of our opinion and subject to our detailed observation in the enclosed annexure of this report.

We are thankful to the staff for their co-operation in carrying out the audit.

Place: Sagar

For GDK & Associates
Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर परिषद शाहपुर
जिला सागर (म. प्र.)

लेखापाल
नगर परिषद शाहपुर
जिला सागर (म. प्र.)



Mayank Kesharwani

Mayank Kesharwani
Partner
M No 430007

Revised Abstract Sheet for reporting on Audit Paras

For Financial Year 2021-22

Name of U.B : Municipal Council Shahpur
Name of Auditor : G.D.K & Associates

| Sr. No. | Parameters | Description | Observation in Brief | Suggestions |
|--|--|---|-----------------------|-----------------------|
| 7 | Incidencees relating to diversion of funds from Capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another | Refer to Schedule 'F' | Refer to Schedule 'F' | Refer to Schedule 'F' |
| 8 | Any Other a) Percentage of Revenue Expenditure of Establishment, Salary, Operation & Maintenance with respect to Revenue Receipts, (Tax and non tax). | Revenue Expenditure is 1.99 times of Revenue Income | | |
| b) Percentage of Capital Expenditure with respect to Total Expenditure | | 12.71% | | |


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 जिला सागर (म. प्र.)




लेखापाल
 नगर परिषद शाहपुर
 जिला सागर (म. प्र.)

Revised Abstract Sheet for reporting on Audit Paras

For Financial Year 2021-22

Name of U.B.: Municipal Council Shahpur

Name of Auditor: GDK & Associates

| Sr. No. | Parameters | Description | Observation in Brief | Suggestions |
|---------|--|-----------------------|-----------------------|-----------------------|
| 1 | Whether all the temporary advances have been fully recovered or not. | Refer to Schedule 'C' | Refer to Schedule 'C' | Refer to Schedule 'C' |
| 2 | Whether bank reconciliation statements is being regularly prepared. | Refer to Schedule 'C' | Refer to Schedule 'C' | Refer to Schedule 'C' |

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GDK & Associates
Chartered Accountants



CA Mayank Kesharvani
Partner

M.No. 430007

NAGAR PARISHAD SHAHPUR

SHAHPUR DISTRICT SAGAR (M.P)

Revised Abstract Sheet For Reporting On Audit Paras
INCOME & EXPENDITURE INFORMATION F.Y. 2021-22

| DIVISION | DISTRICT | ULB NAME | ULB TYPE | REVENUE RECEIPTS | | | | | | | OTHER INCOME |
|----------|----------|----------|----------------|------------------|-------------------|---------------------|---------------------------------|------------------|--|--------------|--------------|
| | | | | PROPERTY TAX | OTHER TAX REVENUE | FEES & USER CHARGES | REVENUE FROM MUNICIPAL PROPERTY | ASSIGNED REVENUE | REVENUE GRANTS, CONTRIBUTION S & SUBSIDIES | OTHER INCOME | |
| 1 | 2 | 3 | 4 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | |
| SAGAR | SAGAR | SHAHPUR | NAGAR PARISHAD | 385,678.00 | 1,449,086.00 | 2,539,186.00 | 602,350.00 | 17,197,679.00 | - | 251,161.00 | |

| CAPITAL RECEIPTS | | | TOTAL EXPENDITURE |
|------------------|-----------------------------------|---------------|-------------------|
| CAPITAL RECEIPTS | STATE FINANCE COMMISSION RECEIPTS | OTHER GRANT | TOTAL EXPENDITURE |
| 13 | 14 | 15 | 16 |
| 7,513,000.00 | 20,175,490.00 | 36,500,000.00 | 86,641,630.00 |

| REVENUE EXP. | | | | LOAN REPAYMENT | OTHER CAPITAL EXPENDITURE | TOTAL EXPENDITURE | |
|--------------------|---------------------|------------------------------|---------------|----------------|---------------------------|---------------------------|-------------------|
| ESTABLISHMENT LEAF | ADMINISTRATIVE LEAF | OPERATION & MAINTENANCE EXP. | INTEREST EXP. | OTHER EXP. | LOAN REPAYMENT | OTHER CAPITAL EXPENDITURE | TOTAL EXPENDITURE |
| 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 |
| 1,738,000.00 | 1,74,000.00 | 26,283,922.63 | 1,569.40 | - | - | 16,776,727.17 | 58,513,731.20 |



GDK & Associates
Chartered Accountants

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नगर परिषद शाहपुर
जिला सागर (म. प्र.)

CA Mayank Kesharwani
Partner
M No 430007

Shahpur Municipal Council
Balance Sheet
as on 31st March 2022

| | Particulars | Schedule No. | Current Year 2021-22 (Rs.) |
|-----------|--|--------------|-------------------------------|
| A | SOURCES OF FUNDS | | |
| | Reserves and Surplus | | |
| | Municipal (General) Fund | | |
| A1 | Earmarked Funds | B-1 | 5,155,307.34 |
| | Reserves | B-2 | - |
| | Total Reserve & Surplus | B-3 | - |
| | | | 5,155,307.34 |
| A2 | Grants, Contributions for specific purposes | B-4 | 50,954,490.00 |
| | Loans | | |
| | Secured loans | | |
| A3 | Unsecured loans | B-5 | - |
| | Total Loans | B-6 | - |
| | | | - |
| | TOTAL OF SOURCES OF FUNDS (A1+A2+A3) | | 56,109,797.34 |
| B | APPLICATION OF FUNDS | | |
| | Fixed Assets | | |
| | Gross Block | B-11 | |
| | Less: Accumulated Depreciation | | 38,435,486.43 |
| | Net Block | | - |
| | Capital work-in-progress | | 38,435,486.43 |
| | Total Fixed Assets | | - |
| | | | 38,435,486.43 |
| | Investments | | |
| | Investment - General Fund | B-12 | - |
| B2 | Investment - Other Funds | B-13 | - |
| | Total Investments | | - |
| | Current assets, loans & advances | | |
| | Stock in hand (Inventories) | B-14 | - |
| | Sundry Debtors (Receivables) | B-15 | - |
| | Gross amount outstanding | | - |
| | Less: Accumulated provision against bad and doubtful Receivables | | - |
| B3 | Deposit Assets | | - |
| | Loan & Advances | | - |
| | Prepaid expenses | B-16 | - |
| | Cash and Bank Balances | B-17 | 18,328,805.31 |
| | Loans, advances and deposits | B-18 | - |
| | Total Of Current Assets | | - |
| | | | 18,328,805.31 |
| | Current Liabilities and Provisions | | |
| | Deposits received | B-7 | - |
| B4 | Deposit works | B-8 | - |
| | Other liabilities (Sundry Creditors) | B-9 | 654,494.40 |
| | Provisions | B-10 | - |
| | Total Current Liabilities | | - |
| | | | 654,494.40 |
| B5 | Net Current Assets [Sub Total (B3) - Sub Total (B4)] | | 17,674,310.91 |
| C | Other Assets | B-19 | - |
| D | Miscellaneous Expenditure (to the extent not written off) | B-20 | - |
| | TOTAL: APPLICATION OF FUNDS (B1+B2+B5+C+D) | | 56,109,797.34 |

For Accountant

For Chief Municipal Officer

For GDK & Associates
Chartered Accountants

Signature

मुख्य नगर पालिका अधिकारी
नगर परिषद शाहपुर
जिला सागर (म. प्र.)

Signature

Mayank Kesharwan
CA Mayank Kesharwan
Partner
M. No. 430007
UDIN: 22430007BEKFHM2326

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Shahpur Municipal Council
As on 31.03.2022

Schedule B-1: Municipal (General) Fund (Rs)

| Account Code | Particulars | General Account Current Year 2021-22 | General Account Previous Year 2020-21 |
|--------------|---|--------------------------------------|---------------------------------------|
| 3100000 | Balance as per last account | 60,477,547.92 | - |
| | Additions during the year | - | - |
| 31090-02 | • Surplus for the year | - | - |
| | • Transfers | - | - |
| | Total (Rs.) | - | - |
| | Deductions during the year | - | - |
| | • Deficit for the year | (55,322,240.58) | - |
| | • Transfers | - | - |
| | Total (Rs.) | (55,322,240.58) | - |
| 310 | Balance at the end of the current year | 5,155,307.34 | - |

Schedule B-2: Farnarked Funds (Special Funds/Sinking Fund/Trust or Agency Fund)

| Particulars | Sanchit Nidhi Current Year 2021-22 | Other Fund Current Year 2021-22 | Total | Sanchit Nidhi Previous Year 2020-21 | Other Fund Previous Year 2020-21 | Total |
|--|------------------------------------|---------------------------------|-------|-------------------------------------|----------------------------------|-------|
| Account Code | 31110 | 3115000 | | 31110 | 3115000 | |
| (a) Opening Balance | - | - | - | - | - | - |
| (b) Additions to the Special Fund | - | - | - | - | - | - |
| • Transfer from Municipal Fund | - | - | - | - | - | - |
| • Interest/Dividend earned on Special Fund Investments | - | - | - | - | - | - |
| • Profit on disposal of Special Fund Investments | - | - | - | - | - | - |
| • Appreciation in Value of Special Fund Investments | - | - | - | - | - | - |
| • Other addition (Specify nature) | - | - | - | - | - | - |
| Total (b) | - | - | - | - | - | - |
| (c) Payments out of funds | | | | | | |
| [I] Capital expenditure on | | | | | | |
| • Fixed Asset | - | - | - | - | - | - |
| • Others | - | - | - | - | - | - |
| [II] Revenue Expenditure on | | | | | | |
| • Salary, Wages and allowances etc | - | - | - | - | - | - |
| • Rent Other administrative charges | - | - | - | - | - | - |
| [III] Other: (Paid to Beneficiaries) | | | | | | |
| • Loss on disposal of Special Fund Investments | - | - | - | - | - | - |
| • Diminution in Value of Special Fund Investments | - | - | - | - | - | - |
| • Transferred to Municipal Fund | - | - | - | - | - | - |
| Total (c) | - | - | - | - | - | - |
| (d) Advance For Expenses | - | - | - | - | - | - |
| Net Balance of Special Funds (a + b) - (c+d) | - | - | - | - | - | - |

Schedule B-3: Reserves

| Account Code | Particulars | Opening balance (Rs.) | Additions during the year (Rs.) | Total (Rs.) | Deductions during the year (Rs.) | Balance at the end of current year (Rs.) |
|--------------|----------------------------|-----------------------|---------------------------------|-------------|----------------------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 (5-6) |
| 31210 | Capital Contribution | - | - | - | - | - |
| 31211 | Capital Reserve | - | - | - | - | - |
| 31220 | Borrowing Redemption | - | - | - | - | - |
| 31230 | Special Funds (Utilised) | - | - | - | - | - |
| 31240 | Statutory Reserve | - | - | - | - | - |
| 31250 | General Reserve | - | - | - | - | - |
| 31260 | Revaluation Reserve | - | - | - | - | - |
| | Total Reserve funds | - | - | - | - | - |

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Schedule B-4: Grants & Contribution for Specific Purposes

| Particulars | Grants from Central Government | Grants from State Government | Grants from Other Agencies | Grants from International Organization | | Total |
|--|--------------------------------|------------------------------|----------------------------|--|----------|----------------------|
| Account Code | 32010 | 32020 | 32080 | 32060 | | |
| (a) Opening Balance | 20,070,000.00 | 3,198,000.00 | - | - | - | 23,268,000.00 |
| (b) Additions to the Grants * | | | | | | |
| • Grant received during the year | 7,513,000.00 | 20,173,490.00 | - | - | - | 27,686,490.00 |
| • Interest/Dividend earned on Grant Investments | - | - | - | - | - | - |
| • Profit on disposal of Grant Investments | - | - | - | - | - | - |
| • Appreciation in Value of Grant Investments | - | - | - | - | - | - |
| • Other addition (MPUSP Opening Balance Regrouped) | - | - | - | - | - | - |
| Total (b) | 7,513,000.00 | 20,173,490.00 | - | - | - | 27,686,490.00 |
| Total (a + b) | 27,583,000.00 | 23,371,490.00 | - | - | - | 50,954,490.00 |
| (c) Payments out of funds | | | | | | |
| • Capital expenditure on Fixed Assets | - | - | - | - | - | - |
| • Capital Expenditure on Other | - | - | - | - | - | - |
| • Revenue Expenditure on | - | - | - | - | - | - |
| o Salary, Wages, allowances etc. | - | - | - | - | - | - |
| o Others | - | - | - | - | - | - |
| • Other: | | | | | | |
| o Loss on disposal of Grant | - | - | - | - | - | - |
| o Grants Refunded | - | - | - | - | - | - |
| • Other administrative charges | - | - | - | - | - | - |
| Total (c) | - | - | - | - | - | - |
| Net balance at the year end (a+b)- (c) | 27,583,000.00 | 23,371,490.00 | - | - | - | 50,954,490.00 |

Schedule B-5: Secured Loans

| Account Code | Particulars | Current Year 2021-22 (Rs.) | Previous Year 2020-21 (Rs.) |
|--------------|---|----------------------------|-----------------------------|
| 33010 | Loans from Central Government | - | - |
| 33020 | Loans from State government | - | - |
| 33030 | Loans from Govt. bodies & Associations | - | - |
| 33040 | Loans from international agencies | - | - |
| 33050 | Loans from banks & other financial institutions | - | - |
| 33060 | Other Term Loans | - | - |
| 33070 | Bonds & debentures | - | - |
| 33080 | Other Loans | - | - |
| | Total Secured Loans | - | - |


Schedule B-6: Unsecured Loans

| Account Code | Particulars | Current Year 2021-22 (Rs.) | Previous Year 2020-21 (Rs.) |
|--------------|---|----------------------------|-----------------------------|
| 33110 | Loans from Central Government | - | - |
| 33120 | Loans from State government | - | - |
| 33130 | Loans from Govt. bodies & Associations | - | - |
| 33140 | Loans from international agencies | - | - |
| 33150 | Loans from banks & other financial institutions | - | - |
| 33160 | Other Term Loans | - | - |
| 33170 | Bonds & debentures | - | - |
| 33180 | Other Loans | - | - |
| | Total Unsecured Loans | - | - |

Schedule B-7: Deposits Received

| Account Code | Particulars | Current Year 2021-22 (Rs.) | Previous Year 2020-21 (Rs.) |
|--------------|--------------------------------|----------------------------|-----------------------------|
| 34010 | From Contractors | - | - |
| 34020 | From Revenues | - | - |
| 34030 | From staff | - | - |
| 34080 | From Others | - | - |
| | Total deposits received | - | - |




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Schedule B-8: Deposits Works


| Account Code. | Particulars | Opening balance as the beginning of the year 01/04/2021 (Rs) | Additions during the Current Year 2021-22 (Rs) | Utilization / expenditure (Rs) | Balance outstanding at the end of the Current Year 31/03/2022 |
|---------------|-------------------------------|--|--|--------------------------------|---|
| 34110 | Civil Works | - | - | - | - |
| 34120 | Electrical works | - | - | - | - |
| 34180 | Others | - | - | - | - |
| | Total of deposit works | - | - | - | - |

Schedule B-9: Other Liabilities (Sundry Creditors)

| Account Code | Particulars | Current Year 2021-22 (Rs.) | Previous Year 2020-21 (Rs.) |
|--------------|---|----------------------------|-----------------------------|
| 35010 | Creditors | - | - |
| 35011 | Employee Liabilities | - | - |
| 35012 | Interest Accrued and Due | - | - |
| 35020 | Recoveries Payable | - | - |
| 35030 | Government Dues Payable | 654,494.40 | - |
| 35040 | Refunds Payable | - | - |
| 35080 | Others, miscellaneous | - | - |
| 35041 | Advance Collection of Revenues | - | - |
| 35013 | Outstanding Liabilities | - | - |
| | Total Other liabilities (Sundry Creditors) | 654,494.40 | - |

Schedule B-10: Provisions

| Account Code | Particulars | Current Year 2021-22 (Rs.) | Previous Year 2020-21 (Rs.) |
|--------------|----------------------------|----------------------------|-----------------------------|
| 36010 | Provision for Expenses | - | - |
| 36020 | Provision for Interest | - | - |
| 36030 | Provision for Other Assets | - | - |
| | Total Provisions | - | - |


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Schedule B-12: Investments - General Funds

| Account Code. | Particulars | With whom Invested | Face value (Rs.) | Current year Carrying Cost 2021-22 (Rs.) | Previous year Carrying Cost 2020-21 (Rs.) |
|---------------|--|--------------------|------------------|--|---|
| 42010 | • Central Government Securities | | | - | - |
| 42020 | • State Government Securities | | | - | - |
| 42030 | • Debentures and Bonds | | | - | - |
| 42040 | • Preference Shares | | | - | - |
| 42050 | • Equity Shares | | | - | - |
| 42060 | • Units of Mutual Funds | | | - | - |
| 42070 | • Other Investments (Fixed Deposit) | 0 | | - | - |
| | Total of Investments General Fund | | - | - | - |

Schedule B-13: Investments - Other Funds

| Account Code. | Particulars | With whom invested | Face value (Rs.) | Current year Carrying Cost 2021-22 (Rs.) | Previous year Carrying Cost 2020-21 (Rs.) |
|---------------|--|--------------------|------------------|--|---|
| 42110 | • Central Government Securities | | | - | - |
| 42120 | • State Government Securities | | | - | - |
| 42130 | • Debentures and Bonds | | | - | - |
| 42140 | • Preference Shares | | | - | - |
| 42150 | • Equity Shares | | | - | - |
| 42160 | • Units of Mutual Funds | | | - | - |
| 42170 | • Other Investments (Fixed Deposit) | | | - | - |
| | Total of Investments Other Fund | | - | - | - |

Schedule B-14: Stock in Hand (Inventories)

| Account Code | Particulars | Current Year 2021-22 (Rs.) | Previous Year 2020-21 (Rs.) |
|--------------|----------------------------|----------------------------|-----------------------------|
| 43010 | Stores | - | - |
| 43020 | Loose Tools | - | - |
| 43080 | Others | - | - |
| | Total Stock in hand | - | - |


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जिल्हा सागर (म. प्र.)



Schedule B-15: Sundry Debtors (Receivables)

| Account Code | Particulars | Gross Amount (Rs.) | Provision for Outstanding revenues (Rs.) | Net Amount 2021-22 (Rs.) | Previous year 2020-21 Net amount (Rs.) |
|--------------|--|--------------------|--|--------------------------|--|
| 43110 | Receivables for Property Taxes | | | | |
| | Less than 5 years | - | - | - | - |
| | More than 5 years* | - | - | - | - |
| | Sub - total | - | - | - | - |
| | Less: State Government Cesses/Levies in Taxes - Control Accounts | - | - | - | - |
| | Net Receivables of Property Taxes | - | - | - | - |
| 43120 | Receivable for Water Taxes | | | | |
| | Less than 3 years | - | - | - | - |
| | More than 3 years* | - | - | - | - |
| | Sub - total | - | - | - | - |
| | Less: State Government Cesses/Levies in Taxes - Control Accounts | - | - | - | - |
| | Net Receivables of Other Taxes | - | - | - | - |
| 43120 | Receivable of Other Taxes | | | | |
| | Less than 3 years | - | - | - | - |
| | More than 3 years* | - | - | - | - |
| | Sub - total | - | - | - | - |
| | Less: State Government Cesses/Levies in Taxes - Control Accounts | - | - | - | - |
| | Net Receivables of Other Taxes | - | - | - | - |
| 43130 | Receivables for Fees & User Charges | | | | |
| | Less than 3 years | - | - | - | - |
| | More than 3 years* | - | - | - | - |
| | Sub - total | - | - | - | - |
| 43140 | Receivables from Other Sources | | | | |
| | Less than 3 years | - | - | - | - |
| | More than 3 years* | - | - | - | - |
| | Sub - total | - | - | - | - |
| 43180 | Receivables control Accounts | | | | |
| | Sub - total | - | - | - | - |
| | Total of Sundry Debtors (Receivables) | - | - | - | - |



Schedule B-16: Prepaid Expenses

| Account Code | Particulars | Current Year 2021-22 (Rs.) | Previous Year 2020-21 (Rs.) |
|--------------|-------------------------------|-------------------------------|--------------------------------|
| 44010 | Establishment | - | - |
| 44020 | Administrative | - | - |
| 44030 | Operations & Maintenance | - | - |
| | Total Prepaid expenses | - | - |

Schedule B-17: Cash and Bank Balances

| Account Code | Particulars | Current Year 2021-22 (Rs.) | Previous Year 2020-21 (Rs.) |
|--------------|--|-------------------------------|--------------------------------|
| 45010 | Cash | - | - |
| 45020 | Balance with Bank - Municipal Funds | | |
| 45021 | Nationalised Banks | 18,328,805.31 | - |
| 45022 | Other Scheduled Banks | - | - |
| 45023 | Scheduled Co-operative Banks | - | - |
| 45024 | Post Office | - | - |
| | Sub-total | 18,328,805.31 | - |
| 45040 | Balance with Bank - Special Funds | - | - |
| 45041 | Nationalised Banks | - | - |
| 45042 | Other Scheduled Banks | - | - |
| 45043 | Scheduled Co-operative Banks | - | - |
| 45044 | Post Office | - | - |
| | Sub-total | - | - |
| 45060 | Balance with Bank - Grant Funds | - | - |
| 45061 | Nationalised Banks | - | - |
| 45062 | Other Scheduled Banks | - | - |
| 45063 | Scheduled Co-operative Banks | - | - |
| 45064 | Post Office | - | - |
| | Sub-total | - | - |
| | Total Cash and Bank balances | 18,328,805.31 | - |

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सागर परिषद शाहपुर
जिला सागर (म. प्र.)



Schedule B-18: Loans, advances, and deposits

| Account Code | Particulars | Opening Balance at the beginning of the Year 01/04/2021 (Rs.) | Paid during the current year 2021-22 (Rs.) | Recovered during the year 2021-22 (Rs.) | Balance outstanding at the end of the Year 31/03/2022 (Rs.) |
|--------------|---|---|--|---|---|
| 46010 | Loans and Advances to Employees | - | - | - | - |
| 46020 | Employee Provident Fund Loans | - | - | - | - |
| 46030 | Loans to Others | - | - | - | - |
| 46040 | Advance to Suppliers and Contractors | - | - | - | - |
| 46050 | Advance to Others | - | - | - | - |
| 46060 | Deposit with External Agencies (PHE) | - | - | - | - |
| 46080 | Other Current Assets | - | - | - | - |
| | Sub - Total | - | - | - | - |
| | Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)] | - | - | - | - |
| | Total Loans, advances, and deposits | - | - | - | - |

Schedule B-18 (a): Accumulated Provisions against Loans, Advances, and Deposits


| Account Code | Particulars | Current Year 2021-22 (Rs.) | Previous Year 2020-21 (Rs.) |
|--------------|------------------------------------|----------------------------|-----------------------------|
| 46110 | Loans to Others | - | - |
| 46120 | Advances | - | - |
| 46130 | Deposits | - | - |
| | Total Accumulated Provision | - | - |

Schedule B-19: Other Assets

| Account Code | Particulars | Current Year 2021-22 (Rs.) | Previous Year 2020-21 (Rs.) |
|--------------|------------------------------|----------------------------|-----------------------------|
| 47010 | Deposit Works | - | - |
| 47020 | Other asset control accounts | - | - |
| | Total Other Assets | - | - |

Schedule B-20: Miscellaneous Expenditure (to the extent not written off)

| Account Code | Particulars | Current Year 2021-22 (Rs.) | Previous Year 2020-21 (Rs.) |
|--------------|--|----------------------------|-----------------------------|
| 48010 | Loan Issue Expenses | - | - |
| 48020 | Discount on Issue of Loans | - | - |
| 48030 | Others | - | - |
| | Total Miscellaneous expenditure | - | - |


 मुख्य नगर पालिका अधिकारी
 नगर परिषद शाहपुर
 जिला नगर (म. प्र.)



Shahpur Municipal Council
INCOME AND EXPENDITURE STATEMENT
 For the Period From 1 April 2021 to 31 March 2022

| A | Item/ Head of Account | Schedule No | Current Year 2021-22 (Rs) |
|--------------------|--|-------------|---------------------------|
| INCOME | | | |
| | Tax Revenue | | |
| | Assigned Revenues & Compensation | | |
| | Rental Income from Municipal Properties | IE-1 | 1,755,111.00 |
| | Fees & User Charges | IE-2 | 17,256,679.00 |
| | Sale & Hire Charges | IE-3 | 763,813.00 |
| | Revenue Grants, Contributions & Subsidies | IE-4 | 2,255,170.00 |
| | Income from Investments | IE-5 | 159,000.00 |
| | Interest Earned | IE-6 | 36,626,752.00 |
| | Other Income | IE-7 | - |
| | Total - INCOME | IE-8 | 667,523.00 |
| | | IE-9 | - |
| | | | 59,484,048.00 |
| EXPENDITURE | | | |
| | Establishment Expenses | | |
| | Administrative Expenses | IE-10 | 13,643,189.00 |
| | Operations & Maintenance | IE-11 | 6,203,669.00 |
| | Interest & Finance Expenses | IE-12 | 25,713,979.38 |
| | Programme Expenses | IE-13 | 1,569.40 |
| | Revenue Grants, Contributions & subsidies | IE-14 | - |
| | Provisions & Write off | IE-15 | 69,243,881.80 |
| | Miscellaneous Expenses | IE-16 | - |
| | Depreciation | IE-17 | - |
| | Total - EXPENDITURE | IE-18 | - |
| | | | 114,806,288.58 |
| C | <i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)</i> | | (55,322,240.58) |
| D | Add/Less: Prior period Items (Net) | IE-19 | - |
| E | <i>Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)</i> | | (55,322,240.58) |
| F | Less: Transfer to Reserve Funds | | - |
| G | <i>Net balance being surplus/ deficit carried over to Municipal Fund (E-F)</i> | | (55,322,240.58) |

For Accountant

For Chief Municipal Officer

For GDK & Associates
Chartered Accountants

Signature

मुख्य नगर पालिका अधिकारी
नगर परिषद शाहपुर
जिला सागर (म. प्र.)
Signature

Mayank Kesharwani
CA Mayank Kesharwani
Partner
M. No. 430007



UDIN: 22430007BEKFHM2326

लेखापाल
नगर परिषद शाहपुर
जिला सागर (म. प्र.)

Shahpur Municipal Council
Sub Schedule forming Part of Income & Expenditure Statement
For the Period from 01/04/2021 to 31/03/2022

Schedule IE - 1: Tax Revenue


| Account Code | Particulars | Current Year 2021-22 (Rs) |
|--------------|--|---------------------------|
| 11001 | Property tax | 385,678.00 |
| 11002 | Water tax | 726,683.00 |
| 11003 | Sewerage tax | - |
| 11004 | Conservancy Tax | - |
| 11005 | Lighting Tax | 4,965.00 |
| 11006 | Education tax | - |
| 11007 | Vehicle Tax | - |
| 11008 | Tax on Animals | - |
| 11009 | Electricity Tax | - |
| 11010 | Professional Tax | - |
| 11011 | Advertisement tax | - |
| 11012 | Pilgrimage Tax | - |
| 11013 | Export Tax | - |
| 11051 | Octroi & Toll | 637,785.00 |
| 11080 | Other taxes | 1,755,111.00 |
| | Sub-total | |
| 11090 | Less: Tax Remissions and Refund [Schedule IE- 1 (a)] | - |
| | Sub-total | 1,755,111.00 |
| | Total tax revenue | |

Schedule IE-1 (a): Remission and Refund of taxes

| Account Code | Particulars | Current Year 2021-22 (Rs) |
|--------------|---|---------------------------|
| 11090-01 | Property taxes | - |
| 11090-11 | Other Tax | - |
| | Total refund and remission of tax revenues | - |

Schedule IE-2: Assigned Revenues & Compensation

| Account Code. | Particulars | Current Year 2021-22 (Rs) |
|---------------|---|---------------------------|
| 12010 | Taxes and Duties collected by others | 105,000.00 |
| 12020 | Compensation in lieu of Octroi | 14,287,067.00 |
| 12020 | Nazool Contribution | - |
| 12030 | Compensations in lieu of Concessions | 2,864,612.00 |
| | Total assigned revenues & compensation | 17,256,679.00 |


 मुख्य नगर पालिका अधिकारी
 नगर परिषद शाहपुर
 जिला सागर (म. प्र.)



Schedule IE-3: Rental income from Municipal Properties

| Account Code. | Particulars | Current Year 2021-22 (Rs) |
|---------------|--|---------------------------|
| 13010 | Rent from Civic Amenities (Nagrik Suvidhao Se Praprt Kiraya) | 31,000.00 |
| 13020 | Rent from Office Buildings | - |
| 13030 | Rent from Guest Houses | - |
| 13040 | Rent from lease of lands | - |
| 13080 | Other rents | 732,813.00 |
| | Sub-Total | 763,813.00 |
| 13090 | Less: Rent Remission and Refunds | - |
| | Sub-total | - |
| | Total Rental Income from Municipal Properties | 763,813.00 |

Schedule IE- 4: Fees & User Charges - Income head-wise

| Account Code. | Particulars | Current Year 2021-22 (Rs) |
|---------------|--|---------------------------|
| 14010 | Empanelment & Registration Charges | 103,620.00 |
| 14011 | Licensing Fees | 25,560.00 |
| 14012 | Fees for Grant of Permit | - |
| 14013 | Fees for Certificate or Extract | - |
| 14014 | Development Charges | 110,653.00 |
| 14015 | Regularization Fees | - |
| 14020 | Penalties and Fines | 115,936.00 |
| 14040 | Other Fees | - |
| 14050 | User Charges | 50,350.00 |
| 14060 | Entry Fees | - |
| 14070 | Service / Administrative Charges | - |
| 14080 | Other Charges | 1,849,051.00 |
| | Aashary Shulk | - |
| | Sub-Total | 2,255,170.00 |
| 14090 | Less: Rent Remission and Refunds | - |
| | Sub-total | - |
| | Total income from Fees & User Charges | 2,255,170.00 |

Schedule IE-5: Sale & Hire Charges

| Account Code | Particulars | Current Year 2021-22 (Rs) |
|--------------|---|---------------------------|
| 15010 | Sale of Products | - |
| 15011 | Sale of Forms & Publications | 159,000.00 |
| 15012 | Sale of stores & scrap | - |
| 15030 | Sale of Others | - |
| 15040 | Hire Charges for Vehicles | - |
| 15041 | Hire Charges for Equipment | - |
| | Total Income from Sale & Hire charges - Income head-wise | 159,000.00 |

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Schedule IE-6: Revenue Grants, Contributions & Subsidies

| Account Code | Particulars | Current Year 2021-22 (Rs) |
|--------------|--|---------------------------|
| 16010 | Revenue Grant | |
| 1601001 | Grant Revenue-State Govt. | - |
| 1601011 | Grant Revenue-Central Govt. | - |
| 1601021 | Grant Revenue-Other Organisations | - |
| 1601090 | Grant Revenue-Dep on Grant Assets | - |
| 16020 | Re-imburement of expenses | - |
| 16030 | Contribution towards schemes | 36,626,752.00 |
| | Total Revenue Grants, Contributions & Subsidies | 36,626,752.00 |

Schedule IE-7: Income from Investments - General Fund

| Account Code | Particulars | Current Year 2021-22 (Rs) |
|--------------|---|---------------------------|
| 17010 | Interest on Investments (FDRs) | - |
| 17020 | Dividend | - |
| 17030 | Income from projects taken up on commercial basis | - |
| 17040 | Profit in Sale of Investments | - |
| 17080 | Others | - |
| | Total Income from Investments | |

Schedule IE- 8: Interest Earned

| Account Code | Particulars | Current Year 2021-22 (Rs) |
|--------------|---|---------------------------|
| 17110 | Interest from Bank Accounts | 667,523.00 |
| 17120 | Interest on Loans and advances to Employees | - |
| 17130 | Interest on loans to others | - |
| 17180 | Other Interest | - |
| | Total - Interest Earned | 667,523.00 |

Schedule IE- 9: Other Income

| Account Code | Particulars | Current Year 2021-22 (Rs) |
|--------------|---|---------------------------|
| 18010 | Deposits Forfeited | - |
| 1801001 | Beneficiary Contribution for Public Toilets | - |
| 18011 | Lapsed Deposits | - |
| 18020 | Insurance Claim Recovery | - |
| 18030 | Profit on Disposal of Fixed assests | - |
| 18040 | Recovery from Employees | - |
| 18050 | Unclaimed Refund/ Liabilities | - |
| 18060 | Excess Provisions written back | - |
| 18080 | Miscellaneous Income | - |
| | Total Other Income | |


नगर पालिका अधिकारी
नगर परिषद शाहपुर
जिला सागर (म. प्र.)



Schedule IE-10: Establishment Expenses

| Account Code | Particulars | Current Year 2021-22 (Rs) |
|--------------|--------------------------------------|---------------------------|
| 21010 | Salaries, Wages and Bonus | 13,006,009.00 |
| 21020 | Benefits and Allowances | - |
| 21030 | Pension | - |
| 21040 | Other Terminal & Retirement Benefits | 637,180.00 |
| | Total establishment expenses | 13,643,189.00 |

Schedule IE-11: Administrative Expenses

| Account Code | Particulars | Current Year 2021-22 (Rs) |
|--------------|--------------------------------------|---------------------------|
| 22010 | Rent, Rates and Taxes | - |
| 22011 | Office maintenance | 377,219.00 |
| 22012 | Communication Expenses | - |
| 22020 | Books & Periodicals | - |
| 22021 | Printing and Stationery | 141,483.00 |
| 22030 | Traveling & Conveyance | - |
| 22040 | Insurance | - |
| 22050 | Audit Fees | 23,600.00 |
| 22051 | Legal Expenses | 48,725.00 |
| 22052 | Professional and other Fees | 495,920.00 |
| 22060 | Advertisement and Publicity | 2,058,279.00 |
| 22061 | Membership & subscriptions | - |
| 22080 | Other Administrative Expenses | 3,058,443.00 |
| | Total administrative expenses | 6,203,669.00 |

Schedule IE-12: Operations & Maintenance

| Account Code | Particulars | Current Year 2021-22 (Rs) |
|--------------|---|---------------------------|
| 23010 | Power & Fuel | 4,566,758.00 |
| 23020 | Bulk Purchases | 9,677,877.60 |
| 23030 | Consumption of Stores | - |
| 23040 | Hire Charges | 3,406,268.00 |
| 23050 | Repairs & maintenance -Infrastructure Assets | - |
| 23051 | Repairs & maintenance - Civic Amenities | - |
| 23052 | Repairs & maintenance - Buildings | 389,909.00 |
| 23053 | Repairs & maintenance - Vehicles | 474,283.00 |
| 23054 | Repairs & maintenance - Furnitures | - |
| 23055 | Repairs & maintenance - Office Equipments | 38,690.00 |
| 23056 | Repairs & maintenance - Electrical Appliances | 45,685.00 |
| 23057 | Repairs & maintenance - Plant & Machinery | 691,155.00 |
| 23057 | Repairs & maintenance - Heritage Building | - |
| 23059 | Repairs & maintenance - Others | 145,679.00 |
| 23080 | Other operating & maintenance expenses | 4,643,016.78 |
| 23090 | Other Grants & Programs Expense | 1,634,658.00 |
| | Total operations & maintenance | 25,713,979.38 |



Schedule IE-13: Interest & Finance Charges

| Account Code | Particulars | Current Year 2021-22 (Rs) |
|--------------|---|---------------------------|
| 24010 | Interest on Loans from Central Government | - |
| 24020 | Interest on Loans from State Government | - |
| 24030 | Interest on Loans from Government Bodies & Associations | - |
| 24040 | Interest on Loans from International Agencies | - |
| 24050 | Interest on Loans from Banks & Other Financial Institutions | - |
| 24060 | Other Interest | - |
| 24070 | Bank Charges | 1,569.40 |
| 24080 | Other Finance Expenses | - |
| | Total Interest & Finance Charges | 1,569.40 |

Schedule IE-14: Programme Expenses

| Account Code | Particulars | Current Year 2021-22 (Rs) |
|--------------|---------------------------------|---------------------------|
| 25010 | Election Expenses | - |
| 25020 | Own Programs | - |
| 25040 | Social Security Scheme Expense | - |
| 25030 | Share in Programs of others | - |
| | Total Programme Expenses | - |

Schedule IE-15: Revenue Grants, Contributions & Subsidies

| Account Code | Particulars | Current Year 2021-22 (Rs) |
|--------------|--|---------------------------|
| 26010 | Grants [specify details] | - |
| 26020 | Contributions [specify details] | - |
| 26030 | Subsidies [specify details] | 69,243,881.80 |
| | Total Revenue Grants, Contributions & Subsidies | 69,243,881.80 |

Schedule IE-16: Provisions & Write off

| Account Code | Particulars | Current Year 2021-22 (Rs) |
|--------------|---|---------------------------|
| 27010 | Provisions for doubtful receivables | - |
| 27020 | Provision for other Assets | - |
| 27030 | Revenues written off | - |
| 27040 | Assets written off | - |
| 27050 | Miscellaneous Expense written off | - |
| | Total Provisions & Write off | - |


म. प्र. शासिका अधिकारी
म. प्र. परिषद शाहपुर
जिला सागर (म. प्र.)



Schedule IE-17: Miscellaneous Expenses

| Account Code | Particulars | Current Year 2021-22 (Rs) |
|--------------|-------------------------------------|---------------------------|
| 27110 | Loss on disposal of Assets | - |
| 27120 | Loss on disposal of Investments | - |
| 27180 | Other Miscellaneous Expenses | - |
| | Total Miscellaneous expenses | - |

Schedule IE-18: Depreciation

| Account Code | Particulars | Current Year 2021-22 (Rs) |
|--------------|-----------------------------------|---------------------------|
| 27200000 | Depreciation For the Current Year | - |
| | Total Depreciation | - |

Schedule IE-19: Prior Period Items (Net)

| Account Code | Particulars | Current Year 2021-22 (Rs) |
|--------------|---------------------------------------|---------------------------|
| | a. Income | |
| 18510 | Taxes | - |
| 18520 | Other - Revenues | - |
| 18530 | Recovery of revenues written off | - |
| 18540 | Other income | - |
| | Sub - Total Income (a) | - |
| | b. Expenses | |
| 28550 | Refund of Taxes | - |
| 28560 | Refund of Other Revenues | - |
| 28580 | Other Expenses | - |
| | Sub - Total expense (b) | - |
| | Total Prior Period (Net) (a-b) | - |



मुख्य नगर पालिका अधिकारी
नगर परिषद शाहपुर
प्रताप नगर (म.प्र.)



Shahpur Municipal Council
RECEIPTS AND PAYMENTS ACCOUNT
For the Period from 1 April 2021 to 31 March 2022

| Account Code | Head of Account | Schedules | Current Period 2021-22 Amount (Rs.) | Head of Account | Schedules | Current Period 2021-22 Amount (Rs.) |
|--------------|--|-----------|-------------------------------------|--|-----------|-------------------------------------|
| | Opening Balances | | | | | |
| | Cash balances including Imprest Balance | | - | | | |
| | Balances with Banks/Treasury (including in designated bank accounts) | | 62,966,999.51 | | | |
| | Operating Receipts | | | Operating Payments | | |
| 110 | Tax Revenue | RP - 1 | 1,834,764.00 | Establishment Expenses | RP - 10 | 13,738,505.00 |
| 120 | Assigned Revenues & Compensations | RP - 2 | 17,197,679.00 | Administrative Expenses | RP - 11 | 1,713,007.00 |
| 130 | Rental income from Municipal Properties | RP - 3 | 602,350.00 | Operations and Maintenance | RP - 12 | 26,283,922.63 |
| 140 | Fees & User Charges | RP - 4 | 2,539,186.00 | Interest & Finance Charges | RP - 13 | 1,569.40 |
| 150 | Sale & Hire Charges | RP - 5 | 15,900.00 | Programme Expenses | RP - 14 | 112,038.00 |
| 160 | Revenue Grants, Contributions & Subsidies | RP - 6 | - | Revenue Grants, Contributions & Subsidies | RP - 15 | 69,131,843.00 |
| 170 | Income from Investments | RP - 7 | - | Purchase of Stores | RP - 16 | - |
| 171 | Interest Earned | RP - 8 | 667,523.00 | Miscellaneous expenses | RP - 17 | - |
| 180 | Other Income | RP - 9 | 251,161.00 | Prior Period | | - |
| | Non-Operating Receipts- | | | Non-Operating Payments | | |
| | | | | Refund of Deposits | | |
| 340 | Deposits Received | RP - 19 | - | Payment to Sundry Creditors | RP - 24 | 4,205,635.00 |
| 320 | Grants and contribution for specific purposes | RP - 20 | 64,216,490.00 | Reserve Fund Paid | RP - 25 | - |
| 350 | Other Liabilities | | - | Grants and contribution for specific purposes Payments | RP - 27 | - |
| 35090-01 | Sale proceeds from Assets | | - | Provision for expenses | | - |
| 35090-02 | Realisation of Investment - General Fund | | - | Acquisition / Purchase of Fixed Assets | RP - 26 | 16,776,727.17 |
| 35090-02 | Realisation of Investment - Other Funds | | - | Deposit works | RP - 22 | - |
| 341 | Deposit works | | - | Investments - General Fund | | - |
| 35041 | Revenue Collected in Advance | | - | Investments - Special Fund | | - |
| | Loans & Advances to Employees (recovery) | | - | Stock in hand | | - |
| | Other Loans & Advances (recovery) | RP - 29 | - | Repayment of Loans, Advances | RP - 18 | - |
| 431 | Debtors/(receivable) | RP - 23 | - | Prepaid Expenses | | - |
| 330 | Loans Received | RP - 30 | - | Earmarked Fund Paid | RP - 21 | - |
| 311 | Earmarked Funds | | - | Other Loans & Advances | RP - 29 | - |
| 310 | Municipal Fund | | - | Municipal Fund | | - |
| | | | | Closing Balances | | |
| | | | | Cash balances including Imprest Balance | | - |
| | | | | Balances with Banks/Treasury (including in designated bank accounts) | | 18,328,805.31 |
| | TOTAL | | 150,292,052.51 | TOTAL | | 150,292,052.51 |

For Accountant

Signature

For Chief Municipal Officer
मुख्य नगर पालिका अधिकारी
नगर परिषद शाहपुर
जिला सागर (म. प्र.)

Signature

लेखापाल
नगर परिषद शाहपुर
जिला सागर (म. प्र.)

For GDK & Associates
Chartered Accountants

CA Mayank Kesharwani
Partner

M. No. 430007

UDIN: 22430007BEKFHM2326

Shahpur Municipal Council
Sub Schedule forming Part of Receipt & Payment Account
For the Period from 01/04/2021 to 31/03/2022

Schedule RP - 1: Tax Revenue

| Account Code | Particulars | Current Year 2021-22 (Rs) |
|--------------|--------------------------|---------------------------|
| 11001 | Property Tax | 385,678.00 |
| 11002 | Water Tax | 726,683.00 |
| 11003 | Sewerage Tax | - |
| 11004 | Conservancy Charge | - |
| 11008 | Tax on Animal | - |
| 11010 | Professional Tax | - |
| 11013 | Export Tax | 4,965.00 |
| 11006 | Education Tax | 717,438.00 |
| 11008 | Other Taxes | 1,834,764.00 |
| | Total Tax Revenue | |

Schedule RP - 2: Assigned Revenues & Compensation

| Account Code | Particulars | Current Year 2021-22 (Rs) |
|--------------|---|---------------------------|
| 12010 | Taxes and Duties collected by others | 14,333,067.00 |
| 12020 | Compensation in lieu of Taxes / duties | 2,864,612.00 |
| 12030 | Compensations in lieu of Concessions | - |
| | Total Assigned Revenues & Compensation | 17,197,679.00 |

Schedule RP - 3: Rental income from Municipal Properties

| Account Code. | Particulars | Current Year 2021-22 (Rs) |
|---------------|--|---------------------------|
| 13010 | Rent from Civic Amenities (Nagrik Suvidhao Se Praprt Kiraya) | - |
| 13020 | Rent from Office Buildings | - |
| 13030 | Rent from Guest Houses | - |
| 13040 | Rent from lease of lands | - |
| 13080 | Other rents | 602,350.00 |
| | Sub-Total | 602,350.00 |
| 13090 | Less: Rent Remission and Refunds | - |
| | Sub-total | - |
| | Total Rental Income from Municipal Properties | 602,350.00 |


 उद्योग नगर पालिका अधिकारी
 नगर परिषद शाहपुर
 जिला सागर (म. प्र.)



Schedule RP- 4: Fees & User Charges - Income head-wise

| Account Code. | Particulars | Current Year 2021-22 (Rs) |
|---------------|--|---------------------------|
| | | 235,033.00 |
| 14010 | Empanelment & Registration Charges | 18,800.00 |
| 14011 | Licensing Fees | 31,000.00 |
| 14012 | Fees for Grant of Permit | - |
| 14013 | Fees for Certificate or Extract | - |
| 14014 | Development Charges | - |
| 14015 | Regularization Fees | 41,107.00 |
| 14020 | Penalties and Fines | 44,610.00 |
| 14040 | Other Fees | 509,425.00 |
| 14050 | User Charges | 50.00 |
| 14060 | Entry Fees | 79,580.00 |
| 14070 | Service / Administrative Charges | 1,579,581.00 |
| 14080 | Other Charges | 2,539,186.00 |
| | Sub-Total | - |
| 14090 | Less: Rent Remission and Refunds | - |
| | Sub-total | - |
| | Total Income from Fees & User Charges | 2,539,186.00 |

Schedule RP - 5: Sale & Hire Charges

| Account Code | Particulars | Current Year 2021-22 (Rs) |
|--------------|---|---------------------------|
| 15010 | Sale of Products | - |
| 15011 | Sale of Forms & Publications | 15,900.00 |
| 15012 | Sale of stores & scrap | - |
| 15030 | Sale of Others | - |
| 15040 | Hire Charges for Vehicles | - |
| 15041 | Hire Charges for Equipment | - |
| | Total Income from Sale & Hire charges - Income head-wise | 15,900.00 |

Schedule RP - 6: Revenue Grants, Contributions & Subsidies

| Account Code | Particulars | Current Year 2021-22 (Rs) |
|--------------|--|---------------------------|
| 16010 | Revenue Grant | - |
| 16020 | Re-imbursement of expenses | - |
| 16030 | Contribution towards schemes | - |
| | Total Revenue Grants, Contributions & Subsidies | - |


 मुख्य नगर पालिका अधिकारी
 नगर परिषद शाहपुर
 जिला रायत (म. प्र.)



Schedule RP - 7: Income from Investments - General Fund

| Account Code | Particulars | Current Year 2021-22 (Rs) |
|--------------|---|---------------------------|
| 17010 | Interest on Investments (FDRs) | - |
| 17020 | Dividend | - |
| 17030 | Income from projects taken up on commercial basis | - |
| 17040 | Profit in Sale of Investments | - |
| 17080 | Others | - |
| | Total Income from Investments | - |

Schedule RP - 8: Interest Earned

| Account Code | Particulars | Current Year 2021-22 (Rs) |
|--------------|---|---------------------------|
| 17110 | Interest from Bank Accounts | 667,523.00 |
| 17120 | Interest on Loans and advances to Employees | - |
| 17130 | Interest on loans to others | - |
| 17180 | Other Interest | - |
| | Total - Interest Earned | 667,523.00 |

Schedule RP - 9: Other Income

| Account Code | Particulars | Current Year 2021-22 (Rs) |
|--------------|---|---------------------------|
| 18010 | Deposits Forfeited | - |
| 1801001 | Beneficiary Contribution for Public Toilets | - |
| 18011 | Lapsed Deposits | - |
| 18020 | Insurance Claim Recovery | - |
| 18030 | Profit on Disposal of Fixed assets | - |
| 18040 | Recovery from Employees | - |
| 18050 | Unclaimed Refund/ Liabilities | 54,824.00 |
| 18060 | Excess Provisions written back | - |
| 18080 | Miscellaneous income | 196,337.00 |
| | Total Other Income | 251,161.00 |

Schedule RP -10: Establishment Expenses

| Account Code | Particulars | Current Year 2021-22 (Rs) |
|--------------|--------------------------------------|---------------------------|
| 21010 | Salaries, Wages and Bonus | 13,101,325.00 |
| 21020 | Benefits and Allowances | - |
| 21030 | Pension | - |
| 21040 | Other Terminal & Retirement Benefits | 637,180.00 |
| | Total Establishment Expenses | 13,738,505.00 |

मुख्य नगर पालिका अधिकारी
नगर परिषद शाहपुर
जिला सागर (म. प्र.)



Schedule RP - 11: Administrative Expenses

| Account Code | Particulars | Current Year 2021-22 (Rs) |
|--------------|--------------------------------------|---------------------------|
| | | - |
| 22010 | Rent, Rates and Taxes | 23,957.00 |
| 22011 | Office maintenance | - |
| 22012 | Communication Expenses | - |
| 22020 | Books & Periodicals | 121,764.00 |
| 22021 | Printing and Stationery | - |
| 22030 | Traveling & Conveyance | - |
| 22040 | Insurance | 23,600.00 |
| 22050 | Audit Fees | 48,725.00 |
| 22051 | Legal Expenses | 153,220.00 |
| 22052 | Professional and other Fees | 668,507.00 |
| 22060 | Advertisement and Publicity | - |
| 22061 | Membership & subscriptions | 673,234.00 |
| 22080 | Other Administrative Expenses | 1,713,007.00 |
| | Total Administrative Expenses | - |
| | Less:- Administrative Income | 1,713,007.00 |
| | Net Administrative Expenses | - |

Schedule RP - 12: Operations & Maintenance

| Account Code | Particulars | Current Year 2021-22 (Rs) |
|--------------|--|---------------------------|
| | | 3,382,556.00 |
| 23010 | Power & Fuel | 4,736,637.00 |
| 23020 | Bulk Purchases | - |
| 23030 | Consumption of Stores | - |
| 23040 | Hire Charges | 728,140.00 |
| 23050 | Repairs & maintenance -Infrastructure Assets | - |
| | | - |
| 23051 | Repairs & maintenance - Civic Amenities | - |
| 23052 | Repairs & maintenance - Buildings | 575,712.00 |
| 23053 | Repairs & maintenance - Vehicles | 232,383.00 |
| 23054 | Repairs & maintenance - Furnitures | - |
| 23055 | Repairs & maintenance - Office Equipments | 38,690.00 |
| 23056 | Repairs & maintenance - Electrical Appliances | 335,730.00 |
| | | - |
| 23057 | Repairs & maintenance - Plant & Machinery | - |
| 23057 | Repairs & maintenance - Heritage Building | - |
| 23059 | Repairs & maintenance - Other | 145,679.00 |
| 23080 | Other operating & maintenance expenses | 16,108,395.63 |
| | | - |
| | Total Operations & Maintenance Expenses | 26,283,922.63 |


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Schedule RP - 13: Interest & Finance Charges

| Account Code | Particulars | Current Year 2021-22 (Rs) |
|--------------|---|---------------------------|
| 24010 | Interest on Loans from Central Government | - |
| 24020 | Interest on Loans from State Government | - |
| 24030 | Interest on Loans from Government Bodies & Associations | - |
| 24040 | Interest on Loans from International Agencies | - |
| 24050 | Interest on Loans from Banks & Other Financial Institutions | - |
| 24060 | Other Interest | 1,569.40 |
| 24070 | Bank Charges | - |
| 24080 | Other Finance Expenses | 1,569.40 |
| | Sub-Total | - |
| | Less: - Bank Charges | 1,569.40 |
| | Total Interest & Finance Charges | |

Schedule RP - 14: Programme Expenses

| Account Code | Particulars | Current Year 2021-22 (Rs) |
|--------------|---------------------------------|---------------------------|
| 25010 | Election Expenses | - |
| 25020 | Own Programs | - |
| 25040 | Social Security Scheme Expense | 112,038.00 |
| 25030 | Share in Programs of others | 112,038.00 |
| | Total Programme Expenses | |

Schedule Rp - 15: Revenue Grants, Contributions & Subsidies

| Account Code | Particulars | Current Year 2021-22 (Rs) |
|--------------|--|---------------------------|
| 26010 | Grants [specify details] | - |
| 26020 | Contributions [specify details] | - |
| 26030 | Subsidies [specify details] | 69,131,843.00 |
| | Total Revenue Grants, Contributions & Subsidies | 69,131,843.00 |

Schedule RP - 16: Store Purchased

| Account Code | Particulars | Current Year 2021-22 (Rs) |
|--------------|-------------------------------|---------------------------|
| 430100 | Stores | - |
| | Total Stores Purchased | - |

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Schedule RP - 17: Miscellaneous expenses

| Account Code | Particulars | Current Year 2021-22 (Rs) |
|--------------|-------------------------------------|---------------------------|
| 2716001 | Penalty And Fine | - |
| | Total Miscellaneous Expenses | - |

Schedule RP - 18: Loan Repaid

| Account Code | Particulars | Current Year 2021-22 (Rs) |
|--------------|---|---------------------------|
| 3312000 | Loan from State Government | - |
| 3305000 | Loan from Bank & Other Financial Institutions | - |
| | Total Loan Repaid | - |

Schedule RP - 19: Deposits Received

| Account Code | Particulars | Current Year 2021-22 (Rs) |
|--------------|----------------------------------|---------------------------|
| 3401011 | Security Deposit from Contractor | - |
| 3401011 | With Held & SD | - |
| 3402000 | Revenue Deposit | - |
| 3408000 | Other Deposit | - |
| | Total | - |
| | Less - Deposit Rec. EMD & SD | - |
| | Net Deposits Received | - |

Schedule RP - 20: Grant & Contribution for Specific Purpose Received

| Account Code | Particulars | Current Year 2021-22 (Rs) |
|--------------|---|---------------------------|
| 320100 | Grant from Central Government | 7,513,000.00 |
| 320200 | Grant from State Government | 20,173,490.00 |
| 320300 | Grant from Other Govt. Agencies | - |
| | Other Grant | 36,530,000.00 |
| | Total | 64,216,490.00 |
| | Less - Grants | - |
| | Net Grant & Contribution for Specific Purpose Received | 64,216,490.00 |


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Schedule RP - 21: Earmarked Funds Paid

| Account Code | Particulars | Current Year 2021-22 (Rs) |
|--------------|----------------------------------|---------------------------|
| 3115000 | Sinking Fund | - |
| 3115000 | Rastriya Parivar Sahayata | - |
| 3115000 | Samajik Surksha Pension | - |
| 3117000 | Trust oor Agency Fund | - |
| | Total Earmarked Fund Paid | - |
| | Less: Samajik Suraksha Pension | - |
| | Net Earmarked Fund Paid | - |

Schedule RP - 22: Deposit Works (Net)


| Account Code | Particulars | Current Year 2021-22 (Rs) |
|--------------|---------------------------|---------------------------|
| 3411000 | Deposit for Civil Works | - |
| 3418000 | Deposit for Other Works | - |
| | Total Deposit Work | - |
| | Less: Payment | - |
| | Net Deposit Work | - |

Schedule RP - 23: Realisation from Sundry Debtors

| Account Code | Particulars | Current Year 2021-22 (Rs) |
|--------------|---------------------------------------|---------------------------|
| 4311000 | Property Taxes | - |
| 4313000 | Fees & User Charges | - |
| 4314000 | Other Sources | - |
| 4312005 | Other Taxes | - |
| 4315000 | Receivable from Govt. | - |
| | Total Realisation form Debtors | - |

Schedule RP - 24: Payment to Sundry Creditors

| Account Code | Particulars | Current Year 2021-22 (Rs) |
|--------------|------------------------------------|---------------------------|
| 3501000 | Creditors | - |
| 3501100 | Employee Liabilities | - |
| 3501200 | Interest Accrued and Due | - |
| 3502000 | Recoveries Payable | - |
| 3503000 | Govt. Dues Payable | 4,205,635.00 |
| 3508000 | Other (Provisions) | - |
| 3504100 | Advance Collection of Revenues | - |
| 3501031 | Lok Swasthya Yantriki Vibhag (PHE) | - |
| | Total Payment to Creditors | 4,205,635.00 |


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Schedule RP - 25: Reserve Funds Paid

| Account Code | Particulars | Current Year 2021-22 (Rs) |
|--------------|---------------------------------|---------------------------|
| 3115000 | General Fund | - |
| | Total Reserve Funds Paid | - |

Schedule RP - 26: Acquisition/Purchase of Fixed Assets (Including WIP)

| Account Code | Particulars | Current Year 2021-22 (Rs) |
|--------------|---|---------------------------|
| 4101000 | Land | - |
| 4102000 | Building including Class-II Civil Structures | 275,822.81 |
| 4103000 | Roads & Bridges | 1,123,457.00 |
| 4103100 | Sewerage & Drainage | 4,083,395.61 |
| 4103200 | Water Ways | 275,508.00 |
| 4103300 | Public Lighting | 1,962,180.00 |
| 4103400 | Bridge | - |
| 4104000 | Plant & Machinery | 188,154.00 |
| 4105000 | Vehicle | 1,956,656.00 |
| 4106000 | Office & Other Equipments | 278,777.40 |
| 4107000 | Furniture & Fixtures | - |
| 4108000 | Other fixed asset | 6,632,776.35 |
| 4120000 | Work in Progress | |
| 4120000 | Less:- Receipt | - |
| | Assets from Specific Grant | - |
| | Assets from Special Fund | - |
| | Total Acquisition/Purchase of Fixed Assets | 16,776,727.17 |

Schedule RP - 27: Grant & Contribution for Specific Purpose (Payments)

| Account Code | Particulars | Current Year 2021-22 (Rs) |
|--------------|---|---------------------------|
| 3208000 | Premium & Income from Shop | |
| | Less:- | - |
| | Total Grant & Contribution for Specific Purpose (Payments) | - |


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Schedule RP - 29: Loans & Advances

| Account Code | Particulars | Current Year 2021-22 (Rs) |
|--------------|-------------------------------------|---------------------------|
| 4601000 | Loan & Advances to Workers | - |
| 4604000 | Advances to Suppliers & Contractors | - |
| 4608000 | TDS on Interest (FDRs) | - |
| | Other Receivable | - |
| | Sub-Total | - |
| | Less:- Advances to Employee | - |
| | Net Loans & Advances | - |

Schedule RP - 30 Loan Received

| Account Code | Particulars | Current Year 2021-22 (Rs) |
|--------------|--|---------------------------|
| 33020 | Loan from State Government | - |
| 33030 | Loan From Other Financial Institutions | - |
| | Total Loan Repaid | - |

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Shahpur Municipal Council
Statement of Cash Flow
As on 31 March 2022

| Particulars | Current Year 2021-22 (Rs.) | |
|---|----------------------------|------------------------|
| [A] Cash Flow from Operating Activities | | |
| Revenue Receipts | | |
| Recovery from Debtors | 22,441,040.00 | |
| Advances Received | - | |
| Deposits Received | - | 22,441,040.00 |
| Revenue Expenses | | |
| Advances Paid | 110,979,315.63 | |
| Payment to Creditors | - | |
| Advance collection of revenue | - | |
| Payment for Employees Liability | - | |
| Payment Against Statutory Recoveries | 4,205,635.00 | |
| Deposits Repaid | - | |
| Previous Year Expenses Booked in Current Year | - | 115,184,950.63 |
| Net Cash Generated from/used in Operating Activities [A] | | (92,743,910.63) |
| [B] Cash Flow from Investing Activities | | |
| Proceeds from Disposal of Assets | - | |
| Proceeds from Disposal of Investments | - | |
| Investment Income Received | - | |
| Interest Income Received | 667,523.00 | 667,523.00 |
| Purchase of Fixed Assets | 16,776,727.17 | |
| Increase/(Decrease) in Special Funds/Grants | (64,216,490.00) | |
| Increase/(Decrease) in Earmarked Funds | - | |
| Purchase of Investments | - | (47,439,762.83) |
| Net Cash Generated from/used in Investing Activities [B] | | 48,107,285.83 |
| [C] Cash Flow from Financing Activities | | |
| Loan from Banks/Others Received | - | |
| Loan Repayment | - | |
| Interest & Finance Expenses | 1,569.40 | 1,569.40 |
| Net Cash Generated from/used in Financing Activities [C] | | (1,569.40) |
| Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C) | | (44,638,194.20) |
| Cash & Cash Equivalent at the beginning of Period | | 62,966,999.51 |
| Cash & Cash Equivalent at the End of Period | | 18,328,805.31 |
| Cash & Cash Equivalent at the end of year comprises of the following Account Balances :- | | |
| Cash Balances | | |
| Bank Balances | 18,328,805.31 | |
| Total of the Breakup of Cash & Cash Equivalent | | 18,328,805.31 |
| Difference | | |

For Accountant

Signature

For Chief Municipal Officer

मुख्य नगर पालिका अधिकारी
नगर परिषद शाहपुर
जिला सागर (म. प्र.)
Signature

For GDK & Associates
Chartered Accountants



CA Mayank Kesharwani
Partner
M. No. 430007

UDIN: 22430007BEKFHM2326

लेखापाल
नगर परिषद शाहपुर
जिला सागर (म. प्र.)